

Exhibit C



LINDA WONG
Member of NJ, PA, NY, VA & DC Bars

lwong@wongfleming.com

April 13, 2021

SENT BY FIRST CLASS MAIL AND E-MAIL – WoodNYSDChambers@nysd.uscourts.gov
The Honorable Kimba W. Wood
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

**Re: United States of America v. Todd Kozel,
Case No. 1:19-cr-00460-KMW
Sentencing – May 25, 2021
\$355,249.55 – Due to Commonwealth of Pennsylvania for Tax Liens**

Dear Judge Wood:

This firm represents the Commonwealth of Pennsylvania (the “Commonwealth”) in connection with its claim against Todd F. Kozel for delinquent personal income tax liability. We understand that Mr. Kozel is being sentenced on May 25, 2021 based upon his failure to file tax returns, among other claims, and these sentencing proceedings are being held before Your Honor. We understand that the Court has just issued an Order, on April 12, 2021, requiring Mr. Kozel “to produce the records he is required to maintain pursuant to 31 C.F.R. § 1010.420, which pertain to foreign financial accounts, for the past five years,” with regard to an “investigation by a grand jury for various criminal violations of federal law.” United States of America v. Todd Kozel, Case No. 1:19-cr-00460-KMW, Doc. 79 (S.D.N.Y., April 12, 2021). We had also been in communication with the U.S. Attorney’s Office which had indicated that if we had relevant information we wanted to share on behalf of the Commonwealth, that we may want to consider filing a letter with the Court with such information, in advance of the sentencing. The Commonwealth respectfully requests that the Court give consideration to this letter in connection with Mr. Kozel’s sentence.

As of May 25, 2021, Mr. Kozel will owe the Commonwealth the sum of \$355,249.55 for personal income taxes, penalties, accruing interest and attorneys’ fees. Throughout this criminal proceeding, Mr. Kozel has demonstrated a pattern of recalcitrant conduct showing a flagrant disregard of his tax obligations to the Commonwealth and making every effort to evade service in the process. The Commonwealth has been pursuing the collection of the taxes owed by Mr. Kozel, dating back to June 26, 2014, when a tax lien in the amount of \$212,949.72, plus penalties and interest was issued against Mr. Kozel, pursuant to 72 P.S. §7302, 72 P.S. §7351, and 72 P.S. §7352 for delinquent personal income tax liabilities owed to the Commonwealth. On or about June 22, 2017, a tax lien in the amount of \$15,073.74, plus penalties and interest was issued against him pursuant to 72 P.S. §7302, 72 P.S. §7351, and 72 P.S. §7352 for delinquent personal income tax liabilities owed to the Commonwealth. The Commonwealth has also assessed statutory attorneys’

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TEL: 215.546.2776 • FAX: 215.546.3206

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ATTORNEYS ADMITTED SOLELY IN THE JURISDICTION WHERE LISTED OFFICE IS LOCATED, UNLESS OTHERWISE NOTED



fees in the sum of \$71,049.91, pursuant to 72 P.S. §10003.17 and Pa. Code §9.18. The Commonwealth, as noted above, has currently calculated that the amount of interest and penalties, plus attorneys' fees owed by Mr. Kozel, through May 25, 2021 is \$355,249.55 (the "Tax Liens"). Interest will continue to accrue after Mr. Kozel is sentenced on May 25, 2021, until Mr. Kozel pays off the Tax Liens in full.

The Commonwealth has on numerous occasions, since at least 2014, asked Mr. Kozel to resolve this matter, but he has ignored all such requests. On December 28, 2020, the tax judgments were recorded in Florida, where the Commonwealth was informed that he had a residence, and on November 12, 2020, the Commonwealth also filed a complaint and motion for summary judgment for recognition of the Pennsylvania tax liens, in New York, based upon his residence at [REDACTED] New York, New York 10011-4553. The motion for summary judgment before the Supreme Court of the State of New York is scheduled to be decided on June 11, 2021.

The Commonwealth believes it is significant that Mr. Kozel has continued his pattern of ignoring tax obligations, not only to the Internal Revenue Service, but also to states like the Commonwealth. He shows no remorse or intention to rectify his past wrongs, because he has consciously been evading service of the aforementioned pleadings (or example, instructing his doormen not to allow the Commonwealth's process server access to his apartments), particularly in New York. He has also, on April 5, 2021, filed a motion to stay enforcement and vacate the foreign judgment the Commonwealth recorded in Florida. This has resulted in an unnecessary delay in the collection of these taxes. We understand that the Court will consider in sentencing whether Mr. Kozel's conduct is willful and if the sentence will deter future behavior. Thus, the current failure of Mr. Kozel to willfully ignore his tax obligations to the Commonwealth, should be considered in this sentence. His conduct demonstrates that the IRS proceedings and the Justice Department's prosecution of him has not caused Mr. Kozel to change his past behavior in evading taxes and that there is a likelihood that he will continue to engage in this unlawful behavior going forward.

Thank you for Your Honor's consideration of this matter.

Respectfully yours,

WONG FLEMING

A handwritten signature in blue ink, appearing to read "Linda Wong", written over the printed name.

Linda Wong

cc: K. Coffey, Esq. (by first class mail and e-mail, kcoffey@coffeyburlington.com)
 L. Pellegrino, Asst. U.S. Atty (by first class mail and e-mail, Louis.Pellegrino@usdoj.gov)
 O. Zverovich, Asst. U.S. Atty (by first class mail and e-mail, Zverovich@usdoj.gov)

LW/lw

2673.0067



LINDA WONG

Member of NJ, NY, PA, VA & DC Bars

lwong@wongfleming.com

October 25, 2021

VIA FIRST CLASS U.S.P.S MAIL and EMAIL

WoodNYSDChambers@nysd.uscourts.gov

The Honorable Kimba W. Wood
United States District of New York
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

**Re: United States of America v. Todd Kozel,
Case No. 1:19-cr-00460-KMW
Sentencing – May 25, 2021
\$355,249.55 – Due to Commonwealth of Pennsylvania for Tax Liens**

Dear Judge Wood:

This firm represents the Commonwealth of Pennsylvania (the "Commonwealth") in connection with its claim against Todd F. Kozel for delinquent personal income tax liabilities. On October 15, 2021, we sent a letter to the Court advising the Court that the Commonwealth's Motion for Summary Judgment in Lieu of Complaint had been granted by the Supreme Court of New York County in connection with the Commonwealth's action seeking to enforce its judgments in New York. Our correspondence referenced the Supreme Court's Order, but unfortunately the Order was inadvertently omitted from the mailing that was sent to the Court.

Enclosed please find a copy of the Supreme Court's Decision and Order, together with a copy of the original October 15th letter for ease of reference. We apologize for any inconvenience that this may have caused.

Respectfully yours,

WONG FLEMING

A handwritten signature in blue ink, appearing to read "Linda Wong".

Linda Wong, Esq.

Enclosures

LW/zh

File No.: 2673.0067

1500 JOHN F KENNEDY BOULEVARD ♦ TWO PENN CENTER ♦ SUITE 810 ♦ PHILADELPHIA, PA 19102
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LINDA WONG
Member of NJ, PA, NY, VA & DC Bars

lwong@wongfleming.com

October 15, 2021

SENT BY FIRST CLASS MAIL AND E-MAIL – WoodNYSDChambers@nysd.uscourts.gov
The Honorable Kimba W. Wood
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

**Re: United States of America v. Todd Kozel,
Case No. 1:19-cr-00460-KMW
Sentencing – May 25, 2021
\$355,249.55 – Due to Commonwealth of Pennsylvania for Tax Liens**

Dear Judge Wood:

This firm represents the Commonwealth of Pennsylvania (the "Commonwealth") in connection with its claim against Todd F. Kozel for delinquent personal income tax liability. We had previously forwarded a letter, dated April 13, 2021, to advise the Court of Defendant Kozel's tax obligations, which are due and owing to the Commonwealth in the amount of \$355,249.55 for personal income taxes, penalties, accruing interest and attorney's fees. We wish to advise the Court further than on today's date, October 15, 2021, the Supreme Court of New York, New York County, granted the Commonwealth's motion for summary judgment in lieu of complaint with regard to its action seeking to enforce its Pennsylvania judgment in New York. A copy of the order is attached to this letter.

The court granted summary judgment in lieu of complaint to the extent of granting the Commonwealth judgment against Defendant in the amount of \$212,949.72 with interest from June 9, 2014, and judgment against Defendant in the amount of \$15,073.74 with interest thereon from March 2, 2017, plus costs and disbursements. The court also required the Commonwealth to file a Note of Issue for an inquest to determine the amount of attorney's fees to be awarded to the Commonwealth, which we intend to do shortly.

We are requesting that Your Honor consider this continuing tax obligation owed to the Commonwealth of Pennsylvania in its sentencing of Defendant Kozel.

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Thank you for Your Honor's consideration of this matter.

Respectfully yours,

WONG FLEMING

A handwritten signature in blue ink, appearing to read "Linda Wong", written over the printed name.

Linda Wong

cc: K. Coffey, Esq. (by first class mail and e-mail, kcoffey@coffeyburlington.com)
L. Pellegrino, Asst. U.S. Atty (by first class mail and e-mail, Louis.Pellegrino@usdoj.gov)
O. Zverovich, Asst. U.S. Atty (by first class mail and e-mail, Zverovich@usdoj.gov)

Enclosures

LW/lw

File No. 2673.0067

**SUPREME COURT OF THE STATE OF NEW YORK
NEW YORK COUNTY**

PRESENT: HON. SHLOMO HAGLER PART 17

Justice

-----X

COMMONWEALTH OF PENNSYLVANIA DEPARTMENT
OF REVENUE

Plaintiff,

- v -

TODD F. KOZEL,

Defendant.

-----X

INDEX NO. 159778/2020

MOTION DATE 01/29/2021

MOTION SEQ. NO. 001

**DECISION + ORDER ON
MOTION**

The following e-filed documents, listed by NYSCEF document number (Motion 001) 2, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18

were read on this motion to/for JUDGMENT - SUMMARY IN LIEU OF COMPLAINT.

Upon the foregoing documents, it is

ORDERED, that plaintiff's motion for summary judgment in lieu of complaint is granted to the extent of granting a judgment against defendant in the amount of \$212,949.72 with interest from June 9, 2014 and granting a judgment against defendant in the amount of \$15,073.74 with interest thereon from March 2, 2017, plus costs and disbursements of this action; and it is further

ORDERED, that plaintiff shall file a Note of Issue for an inquest to determine the amount of attorney's fees to be awarded to plaintiff.

The Clerk shall enter judgment accordingly.

10/1/2021
DATE

SHLOMO HAGLER, J.S.C.

CHECK ONE:

☒

CASE DISPOSED

☐

GRANTED

☐

DENIED

☐

NON-FINAL DISPOSITION

☒

GRANTED IN PART

☐

OTHER

APPLICATION:

☐

SETTLE ORDER

☐

SUBMIT ORDER

CHECK IF APPROPRIATE:

☐

INCLUDES TRANSFER/REASSIGN

☐

FIDUCIARY APPOINTMENT

☐

REFERENCE



LINDA WONG
Member of NJ, PA, NY, VA & DC Bars

lwong@wongfleming.com

November 8, 2021

SENT BY FIRST CLASS MAIL AND E-MAIL – WoodNYSDChambers@nysd.uscourts.gov

The Honorable Kimba W. Wood
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

**Re: United States of America v. Todd Kozel,
Case No. 1:19-cr-00460-KMW
Sentencing – December 15, 2021
\$377,186.22 – Due to Commonwealth of Pennsylvania for Tax Liens**

Dear Judge Wood:

This firm represents the Commonwealth of Pennsylvania (the “Commonwealth”) in connection with its claim against Todd F. Kozel for delinquent personal income tax liabilities. On October 15, 2021, the Supreme Court of New York, New York County granted the Commonwealth’s Motion for Summary Judgment in Lieu of Complaint with regard to its action seeking to enforce its Pennsylvania judgment in New York. The Court entered a Decision and Order granting judgment in the amount of \$212,949.72 with interest from June 9, 2014, and judgment in the amount of \$15,073.74 with interest from March 2, 2017, plus costs and disbursements. Our office, on October 25, 2021, sent the Court this Order, but since that time, on November 8, 2021, the New York County Clerk entered judgment together with costs and disbursements in the amount of \$377,186.22. Attached is a copy of the judgment that was entered by New York County Clerk on November 8, 2021.

We are requesting that Your Honor consider this continuing tax obligation owed to the Commonwealth of Pennsylvania in its sentencing of Defendant Kozel.

Thank you for Your Honor’s consideration of this matter.

Respectfully yours,

WONG FLEMING

A handwritten signature in blue ink, appearing to read 'Linda Wong', written over the printed name.

Linda Wong

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Enclosures

cc: K. Coffey, Esq. (by first class mail and e-mail, kcoffey@coffeyburlington.com)

L. Pellegrino, Asst. U.S. Atty (by first class mail and e-mail, Louis.Pellegrino@usdoj.gov)

O. Zverovich, Asst. U.S. Atty (by first class mail and e-mail, Zverovich@usdoj.gov)

LW/lw

2673.0067

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

20 159778

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE,

INDEX NO.: 159778/2020

Plaintiff,

JUDGMENT

v.

TODD F. KOZEL,

Defendant.

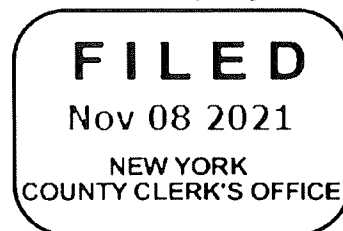
On October 16, 2021, The Hon. Shlomo S. Hagler having granted Plaintiff, Commonwealth of Pennsylvania Department of Revenue's motion for summary judgment in lieu of Complaint, plus attorney's fees in an amount to be determined by inquest, against Defendant, Todd F. Kozel, and having directed the Clerk to enter judgment.

~~ACCORDINGLY, IT IS~~ **Now on motion by Attorney for Plaintiff, it is hereby,**

ADJUDGED that Plaintiff, Commonwealth of Pennsylvania Department of Revenue, at 11th Floor, Strawberry Square, 4th & Walnut Streets, Harrisburg, PA 17128, have judgment and recover against Defendant, Todd F. Kozel, [REDACTED] New York, NY 10011, in the sum of \$228,023.46, plus costs and disbursements as taxed by the clerk in the sum of ~~\$600.00~~ **\$555.00** together with interest at the statutory rate upon \$212,949.72 from June 9, 2014 of ~~\$141,194.42~~ **\$142,244.58** and upon \$15,073.74 from March 2, 2017 of ~~\$6200.85~~ **\$6,363.18**, for a total of ~~\$375,506.79~~ **\$377,186.22** together with ~~attorney's fees in an amount to be determined~~ **X** and that Plaintiff have execution therefore.

8th Nov. 2021
Date

Milton Adam Tongling
Clerk



SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE,

Index No. 159778/2020

COSTS OF PLAINTIFF(S)

Plaintiff(s)

-against-

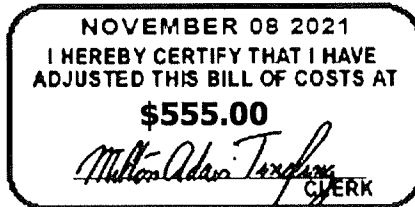
TODD F. KOZEL,

Defendant(s)

COSTS for:

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Proceedings before Note of Issue is filed (\$200) - CPLR § 8201(1)..... | \$ 200.00 |
| Proceedings after Note of Issue is filed and before trial (\$200) - CPLR § 8201(2) | \$ |
| Trial (\$300) - CPLR § 8201(3)..... | \$ |
| Inquest (\$300) - CPLR § 8201(3)..... | \$ |
| Assessment of damages (\$300) - CPLR § 8201(3) | \$ |
| Additional allowances in real property actions - CPLR § 8302(a), (b), (d)..... | \$ |
| Motion (fixed by court, not exceeding \$100) - CPLR § 8202..... | \$ |
| Appeal to Appellate Division (\$250 unless court awards lesser amount) - CPLR § 8203 | \$ |
| Appeal from County Court to Appellate term - CPLR § 8203(a) | \$ |
| Appeal to Court of Appeals (\$500 unless court awards lesser amount) - CPLR § 8204 | \$ |
| Frivolous claims and counterclaims in actions for recover damages for personal injury, injury to property or wrongful death (awarded by court) - CPLR § 8303-a..... | \$ |

*



SUBTOTAL \$ 200.00

FEES and DISBURSEMENTS for:

| | |
|------------------------------------------------------------------------------------------|-----------|
| Affidavits, oaths, acknowledgments, certification and exemplification - CPLR § 8009..... | \$ |
| Index number of county clerks - CPLR § 8018..... | \$ 210.00 |
| Filing note of issue/placing case on calendar - CPLR § 8020(a)..... | \$ |
| Filing demand for jury trial - CPLR § 8020(c)..... | \$ |

* Insert any other costs, fees or disbursements.

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Stenographers - CPLR §§ 8301 and 8002 | \$ |
| Witnesses - CPLR §§ 8301(a)(1) and 8001 | \$ |
| Referees - CPLR §§ 8301(a)(1) and 8003 | \$ |
| Officers - CPLR § 8301(a)(1) | \$ |
| Commissioners taking depositions (reasonable compensation) - CPLR § 8301(a)(2) | \$ |
| Publication directed pursuant to law - CPLR §§ 8301(a)(3) and 8007 | \$ |
| Certified copy of a paper necessarily obtained for use on trial - CPLR § 8301(a)(4) | \$ |
| Securing copies of opinions and charges of judges - CPLR § 8301(a)(5) | \$ |
| Printing papers for a hearing (reasonable expenses) - CPLR § 8301(a)(6) | \$ |
| Entering and docketing the judgment (prospective charges) - CPLR §§ 8301(a)(7) and 8016(a)(2)) | \$ |
| Sheriff's fees for receiving and returning order of attachment - CPLR §§ 8011(a) and 8012 | \$ |
| Sheriff's fees for receiving and returning one execution - CPLR §§ 8301(a)(8), and 8011 (b), (c) and (d), and 8012 | \$ |
| Taking and making two transcripts of testimony on an Examination Before Trial (not exceeding \$250 in any one action) - CPLR § 8301(a)(9) | \$ |
| Searches made by title insurance companies - CPLR § 8301(a)(10) | \$ |
| Searches made by abstract companies - CPLR § 8301(a)(10) | \$ |
| Searches made by searching companies - CPLR § 8301(a)(10) | \$ |
| Searches made by a public officer authorized to make official searches and certify to the same - CPLR § 8301(a)(10) | \$ |
| Searches made by attorney for party to whom costs are awarded (not exceeding cost of similar official searches) - CPLR § 8301(a)(10) | \$ |
| Securing an undertaking to stay enforcement of a judgment subsequently reversed (reasonable expenses actually incurred) - CPLR § 8301(a)(11) | \$ |
| Other (reasonable and necessary expenses according to course and practice of court, by express provision of law or by court order) - CPLR § 8301(a)(12) | \$ |
| Postage - CPLR § 8301(a)(12) | \$ |
| Appeal to Court of Appeals (clerk's fees) - CPLR § 8301(a)(12) | \$ |
| Motion (reasonable and necessary expenses awarded upon motion of party or upon court's own initiative) - CPLR § 8301 (b) | \$ 15.00 |
| Party not awarded costs in an action or on appeal or in an action for a sum of money where party recovers at least \$50 - CPLR § 8301(c) | \$ |
| Service performed, other than a search (reasonable sum actually and necessarily expended if it is usual charge made by private persons) - CPLR § 8301(d) | \$ |
| Serving summons and complaint or summons with notice - CPLR §§ 8301(d) and 8011(b) | \$ 50.00 |
| Serving subpoena - CPLR §§ 8301(d) and 8011(h) | \$ |
| Request for Judicial Intervention | \$ 95.00 |

*

* Insert any other costs, fees or disbursements.

NYSCEF DOC. NO. 22

RECEIVED NYSCEF: 11/08/2021

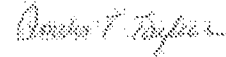
| | | |
|----------|----|-------------------|
| | | \$355.00 |
| | | 400.00 |
| SUBTOTAL | \$ | \$555.00 |
| | | 600.00 |
| TOTAL | \$ | \$555.00 |

Attorney's Affirmation

STATE OF NEW YORK)
)
) ss.:
 COUNTY OF NEW YORK)

The undersigned, Amelia T. Taylor, an attorney duly admitted to practice law in the courts of the State of New York, hereby affirms the following under penalty of perjury: I am **
a partner with the firm of Wong Fleming, P.C. and am the attorney of record for the Plaintiff,

and as such, am fully familiar with the facts and circumstances of the above captioned action; that the foregoing costs are correct and were necessarily incurred in this action and are reasonable in amount; and that the services for which fees have been charged were actually and necessarily performed and are reasonable in amount.

Dated: 10/22/2021


(Affirming attorney must sign above and type name below)

Amelia T. TaylorAttorney(s) for Commonwealth of PA

Office and P.O. Address

300 E 42nd Street, 14th FloorNew York, NY 10017Telephone No.: 212-643-9668

Costs are taxed in the amount of _____
 and included in the judgment.

Dated: _____

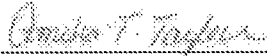
Clerk of the Court

NYSCEF DOC. NO. 22

RECEIVED NYSCEF: 11/08/2021

Notice of Taxation

PLEASE TAKE NOTICE that the within is a true copy of the items of costs, fees and disbursements in the within action which will be * * * taxed by the Clerk of the within Court on _____ and the amounts of same inserted in the judgment.

Dated: 10/22/2021

(Attorney must sign above and type name below)

Amelia T. TaylorAttorney(s) for Commonwealth of PA

Office and P.O. Address _____

300 E 42nd Street, 14th FloorNew York, NY 10017Telephone No.: 212-643-9668

*** Insert "have been" or "will be", as the case may be. See CPLR §§ 8402 and 8403.

**SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK**

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE,

Plaintiff,

v.

TODD F. KOZEL,

Defendant.

INDEX NO.: 159778/2020

~~JUDGMENT AND BILL OF COSTS~~

20 159778

1-1
**FILED AND
DOCKETED**

Nov 08 2021

AT 10:51 A M
N.Y. CO. CLK'S OFFICE

Amelia T. Taylor
WONG FLEMING
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New York, New York 10017
Tel.: (212) 643-9668
Fax: (212) 643-9640
Email: ataylor@wongfleming.com
*Attorneys for Commonwealth of
Pennsylvania Department of Revenue*